



## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners  
Greenwood County, Kansas  
311 N Main  
Eureka, KS 67045

Management is responsible for the accompanying historical financial statements of Greenwood County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2016, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Greenwood County, Kansas, for the years ending December 31, 2017 and 2018 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

### Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants  
Chanute, Kansas  
July 31, 2017

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Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

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To the Clerk of Greenwood County, State of Kansas

**Greenwood County**

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Election Required? Please review HB2088 Template.				NO	2017 Total Assessed Valuation
Rural Fire District No. 1	19-3601	19	233,600	205,300	

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## 2018

See accompanying summary of significant forecast assumptions and accountants' compilation report.



## Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 4,637,275
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 4,637,275

## 2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 410,732	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ 4,807,960	
5b. Personal property 2016	- 4,627,331	
5c. Increase in personal property (5a minus 5b)	+ 180,629	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	166,800	
7. Total valuation adjustment (sum of 4, 5c, and 6)	758,161	
8. Total estimated valuation July 1, 2017	63,699,741	
9. Total valuation	63,699,741	
10. Factor for increase (7 divided by 9)	0.01190	
11. Amount of increase (10 times 3)		+ \$ 55,193
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 4,692,468
13. Debt service levy in this 2018 budget		0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		4,692,468
15. Consumer Price Index for all urban consumers for calendar year 2016		1.4%
16. Consumer Price Index adjustment (3 times 15)		\$ 64,922
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 4,757,390

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

See accompanying summary of significant forecast assumptions and accountants' compilation report.



### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,177,188	228,676	3,869	19,002	16,770	2,733
Debt Service						
Road & Bridge	1,227,850	128,964	2,182	10,717	9,457	1,541
Ambulance Fund	208,214	21,869	370	1,817	1,604	261
Appraiser's Cost Fund	277,704	29,168	494	2,424	2,139	348
Conservation District Fund	15,289	1,606	27	133	118	19
Direct Election Fund	72,378	7,602	129	632	557	91
Economic Development Fund						
Extension Council Fund	102,570	10,773	182	895	790	129
Fair Fund	12,450	1,308	22	109	96	16
Health Fund	23,813	2,501	42	208	183	30
Historical Society Fund	6,658	699	12	58	51	8
Hospital Maintenance Fund	189,071	19,859	336	1,650	1,456	237
Mental Health Fund	35,172	3,694	63	307	271	44
Intellectual Disability Fund	24,768	2,601	44	216	191	31
Service Program for the Elderly	79,739	8,375	142	696	614	100
Special Bridge Fund	184,411	19,369	328	1,610	1,420	231
Special Liability Fund						
Noxious Weed Fund						
TOTAL	4,637,275	487,064	8,242	40,474	35,717	5,819

County Treas Motor Vehicle Estimate 487,064

County Treas Recreational Vehicle Estimate 8,242

County Treas 16/20M Vehicle Estimate

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor

Recreational Vehicle Factor 0.00178

16/20M Vehicle Factor 0.00873

Commercial Vehicle Factor  
0.00770

Watercraft Factor	0.00125
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<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
General Fund	Special Equipment Reserve Fund	99,000	-	-	K.S.A. 19-119
General Fund	County Building Fund	20,000	-	-	K.S.A. 19-120
General Fund	Special Noxious Weed Fund	10,000	-	-	K.S.A.2-1318
Ambulance Fund	Special Equipment Reserve Fund	80,000	-	-	K.S.A. 19-119
Direct Election Fund	Special Equipment Reserve Fund	5,000	-	-	K.S.A. 19-119
Health Fund	Special Equipment Reserve Fund	30,000	-	39,664	K.S.A. 19-119
Road & Bridge Fund	Special Highway Fund	90,000	-	-	K.S.A.68-590
Road & Bridge Fund	Special Machinery Fund	90,000	-	374,900	K.S.A.68-141g
Motor Vehicle Operating Fund	General Fund	11,149	8,070	8,070	K.S.A. 8-145
	Total	435,149	8,070	422,634	
	Adjustments*		8,070	8,070	
	Adjusted Totals	435,149	0	414,564	

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Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
None											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

See accompanying summary of significant forecast assumptions and accountants' compilation report.



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## General

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## General

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Greenwood County

2018

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
County Commission			
Personal Services	40,643	44,000	46,212
Contractual Services	325	3,000	3,500
Commodities	0	2,100	2,500
Employee Benefits	37,915	38,200	42,288
Total	78,883	87,300	94,500
County Clerk			
Personal Services	78,455	77,400	80,130
Contractual Services	2,788	7,025	8,025
Commodities	2,522	6,000	6,000
Capital Outlay	0	1,000	1,000
Employee Benefits	36,197	50,575	52,163
Reimbursed Expense	(165)	0	0
Total	119,798	142,000	147,318
County Treasurer			
Personal Services	81,292	81,894	84,250
Contractual Services	10,917	13,000	14,400
Commodities	3,571	6,000	6,250
Capital Outlay	0	1,500	1,500
Employee Benefits	42,228	57,776	59,829
Reimbursed Expense	(2,931)	(70)	(70)
Total	135,077	160,100	166,159
County Attorney			
Personal Services	106,579	112,491	114,903
Contractual Services	3,937	13,800	37,800
Commodities	3,566	4,500	4,500
Capital Outlay	799	0	0
Employee Benefits	46,345	49,209	50,797
Reimbursed Expense	(1,155)	0	0
Total	160,070	180,000	208,000
Register of Deeds			
Personal Services	67,776	70,040	73,000
Contractual Services	1,576	3,625	3,625
Commodities	494	600	830
Capital Outlay	0	0	0
Employee Benefits	36,478	39,535	41,590
Reimbursed Expense	(3,285)	(3,500)	(3,000)
Total	103,038	110,300	116,045
Unified Court			
Contractual Services	99,475	101,100	101,150
Commodities	6,232	4,000	4,000
Capital Outlay	0	5,000	5,000
Reimbursed Expense	(5,677)	(4,100)	(4,100)
Total	100,031	106,000	106,050
Courthouse General			
Personal Services	62,570	52,000	54,000
Contractual Services	293,009	280,000	287,800
Commodities	36,261	35,000	35,000
Capital Outlay	25,074	50,000	50,000
Employee Benefits	27,658	27,800	29,000
Reimbursed Expense	(20)	0	0
Total	444,551	444,800	455,800
County Counselor			
Contractual Services	26,200	26,200	26,200
Total	26,200	26,200	26,200
Total - Page 7b	1,167,649	1,256,700	1,320,072

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Greenwood County

2018

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Kansas Legal Services			
Contractual Services	2,500	2,700	2,800
Total	2,500	2,700	2,800
Sheriff			
Personal Services	746,643	761,850	797,117
Contractual Services	110,882	114,800	111,900
Commodities	130,238	204,600	150,500
Capital Outlay	6,106	10,000	41,500
Employee Benefits	365,840	470,700	533,283
Reimbursed Expense	(236,737)	(238,950)	(246,300)
Total	1,122,972	1,323,000	1,388,000
Juvenile Detention			
Contractual Services	14,370	15,000	15,000
Total	14,370	15,000	15,000
Emergency Preparedness			
Personal Services	9,196	11,250	14,250
Contractual Services	1,363	4,000	4,000
Commodities	1,960	5,000	5,000
Capital Outlay	0	2,500	3,000
Employee Benefits	1,243	2,550	2,800
Total	13,762	25,300	29,050
Noxious Weed			
Personal Services	15,234	20,125	0
Contractual Services	8,981	13,000	0
Commodities	129,228	193,000	0
Employee Benefits	3,517	8,175	0
Reimbursed Expense	(182,185)	(140,000)	0
Total	(25,225)	94,300	0
Crisis Center - SOS			
Contractual Services	3,000	3,150	3,150
Total	3,000	3,150	3,150
Landfill - Solid Waste			
Personal Services	6,455	14,000	14,420
Contractual Services	12,283	26,000	26,800
Commodities	1,141	3,800	3,915
Employee Benefits	1,881	7,200	7,500
Reimbursed Expense	(75)	0	0
Total	21,685	51,000	52,635
Recycling			
Personal Services	3,741	6,100	6,300
Contractual Services	0	6,150	6,350
Commodities	0	6,600	6,800
Employee Benefits	517	3,150	3,250
Total	4,258	22,000	22,700
Total - Page7c	1,157,321	1,536,450	1,513,335

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2018

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Household Hazardous Waste			
Contractual Services	20,918	18,000	15,000
Commodities	0	4,000	3,000
Total	20,918	22,000	18,000
Social Services for Aged and Poor			
Contractual Services (CASA)	1,000	1,000	1,000
Total	1,000	1,000	1,000
Equipment			
Capital Outlay	0	50,000	50,000
Total	0	50,000	50,000
Operating Transfers to			
County Building Fund	20,000	0	0
County Equipment Reserve Fund	99,000	0	0
Special Noxious Weed Fund	10,000	0	0
Total	129,000	0	0
Hospital Maintenance			
Contractual Services	0	0	170,407
Total	0	0	170,407
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7d	150,918	73,000	239,407

See accompanying summary of significant forecast assumptions and accountants' compilation report.



**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7e	0	0	0

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Adopted Budget  
General Fund - Detail Expend

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.  
See accompanying summary of significant forecast assumptions and accountants' compilation report.  
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## Road & Bridge

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Greenwood County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Ambulance Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	46,004	59,424	16,772
Receipts:			
Ad Valorem Tax	196,219	204,050	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,573	1,981	4,288
Motor Vehicle Tax	21,024	21,459	21,869
Recreational Vehicle Tax	361	341	370
16/20 M Vehicle Tax	1,710	1,629	1,817
Commercial Vehicle Tax	1,337	1,241	1,604
Watercraft Tax	236	212	261
Service Fees	265,525	265,000	265,000
Cancelled Encumbrances	830	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-1,169
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>489,814</b>	<b>495,913</b>	<b>294,040</b>
<b>Resources Available:</b>	<b>535,819</b>	<b>555,337</b>	<b>310,812</b>
Expenditures:			
Personal Services	216,833	253,532	259,739
Contractual Services	50,836	67,500	67,500
Commodities	36,654	50,000	50,000
Capital Outlay	2,164	50,000	50,000
Employee Benefits	99,958	120,533	123,761
Reimbursed Expense	-10,051	-3,000	-3,000
Operating Transfers to			
Special Equipment Reserve Fund	80,000	0	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>476,394</b>	<b>538,565</b>	<b>548,000</b>
Unencumbered Cash Balance Dec 31	59,424	16,772	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	531,800	538,565	548,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			548,000
Tax Required			237,188
Delinquent Comp Rate: 1.8%			4,320
Amount of 2017 Ad Valorem Tax			241,508

Adopted Budget Appraiser's Cost Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	24,806	15,456	9,842
Receipts:			
Ad Valorem Tax	231,054	272,150	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,743	2,332	4,877
Motor Vehicle Tax	26,377	25,274	29,168
Recreational Vehicle Tax	452	401	494
16/20 M Vehicle Tax	2,212	1,918	2,424
Commercial Vehicle Tax	1,664	1,462	2,139
Watercraft Tax	293	249	348
Cancelled Encumbrance	170	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-1,330
Miscellaneous	431	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>266,396</b>	<b>303,786</b>	<b>38,120</b>
<b>Resources Available:</b>	<b>291,202</b>	<b>319,242</b>	<b>47,962</b>
Expenditures:			
Personal Services	157,537	159,101	162,844
Contractual Services	25,644	32,000	32,000
Commodities	5,289	14,000	14,000
Capital Outlay	0	2,000	2,000
Employee Benefits	90,616	104,299	108,257
Reimbursed Expense	-3,340	-2,000	-2,000
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>275,746</b>	<b>309,400</b>	<b>317,101</b>
Unencumbered Cash Balance Dec 31	15,456	9,842	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	284,000	309,400	317,101
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			317,101
Tax Required			269,139
Delinquent Comp Rate: 1.8%			4,901
Amount of 2017 Ad Valorem Tax			274,040

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Greenwood County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Conservation District Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	937	340	30
Receipts:			
Ad Valorem Tax	14,281	14,983	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	228	144	341
Motor Vehicle Tax	1,615	1,564	1,606
Recreational Vehicle Tax	28	25	27
16/20 M Vehicle Tax	130	119	133
Commercial Vehicle Tax	103	90	118
Watercraft Tax	18	15	19
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-93
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>16,402</b>	<b>16,940</b>	<b>2,151</b>
<b>Resources Available:</b>	<b>17,340</b>	<b>17,280</b>	<b>2,181</b>
Expenditures:			
Contractual Services	17,000	17,250	17,500
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>17,000</b>	<b>17,250</b>	<b>17,500</b>
Unencumbered Cash Balance Dec 31	340	30	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	17,000	17,250	17,500
		Non-Appropriated Balance	875
		Total Expenditure/Non-Appr Balance	18,375
		Tax Required	16,194
Delinquent Comp Rate:	1.8%		295
Amount of 2017 Ad Valorem Tax			16,489

Adopted Budget

Direct Election Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	18,761	24,501	13,607
Receipts:			
Ad Valorem Tax	74,350	70,930	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	936	750	1,300
Motor Vehicle Tax	6,899	8,130	7,602
Recreational Vehicle Tax	118	129	129
16/20 M Vehicle Tax	611	617	632
Commercial Vehicle Tax	428	470	557
Watercraft Tax	75	80	91
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-354
Miscellaneous	335	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>83,752</b>	<b>81,106</b>	<b>9,957</b>
<b>Resources Available:</b>	<b>102,513</b>	<b>105,607</b>	<b>23,564</b>
Expenditures:			
Personal Services	25,428	28,868	29,000
Contractual Services	37,198	53,750	54,750
Commodities	5,937	5,000	6,000
Employee Benefits	4,449	4,382	5,530
Operating Transfers to			
Special Equipment Reserve Fund	5,000	0	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>78,012</b>	<b>92,000</b>	<b>95,280</b>
Unencumbered Cash Balance Dec 31	24,501	13,607	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	91,000	92,000	95,280
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	95,280
		Tax Required	71,716
Delinquent Comp Rate:	1.8%		1,306
Amount of 2017 Ad Valorem Tax			73,022

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Greenwood County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Economic Development Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	25,269	19,939	19,939
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	170	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>170</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>25,439</b>	<b>19,939</b>	<b>19,939</b>
Expenditures:			
Contractual Services	5,500	0	19,939
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,500</b>	<b>0</b>	<b>19,939</b>
Unencumbered Cash Balance Dec 31	19,939	19,939	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	24,200	25,307	19,939
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			19,939
Tax Required			0
Delinquent Comp Rate: 1.8%			0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget Extension Council Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	6,706	2,422	211
Receipts:			
Ad Valorem Tax	96,910	100,519	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,597	978	1,904
Motor Vehicle Tax	11,267	10,601	10,773
Recreational Vehicle Tax	194	168	182
16/20 M Vehicle Tax	903	805	895
Commercial Vehicle Tax	719	613	790
Watercraft Tax	127	105	129
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-544
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>111,716</b>	<b>113,789</b>	<b>14,129</b>
<b>Resources Available:</b>	<b>118,422</b>	<b>116,211</b>	<b>14,340</b>
Expenditures:			
Contractual Services	116,000	116,000	116,000
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>116,000</b>	<b>116,000</b>	<b>116,000</b>
Unencumbered Cash Balance Dec 31	2,422	211	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	116,000	116,000	116,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,090
Tax Required			119,090
Delinquent Comp Rate: 1.8%			104,750
Amount of 2017 Ad Valorem Tax			1,908
			106,658

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Greenwood County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fair Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	644	228	22
Receipts:			
Ad Valorem Tax	9,825	12,201	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	162	99	230
Motor Vehicle Tax	1,149	1,073	1,308
Recreational Vehicle Tax	20	17	22
16/20 M Vehicle Tax	92	81	109
Commercial Vehicle Tax	86	62	96
Watercraft Tax	0	11	16
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-63
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>11,334</b>	<b>13,544</b>	<b>1,718</b>
<b>Resources Available:</b>	<b>11,978</b>	<b>13,772</b>	<b>1,740</b>
Expenditures:			
Contractual Services	11,750	13,750	13,750
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>11,750</b>	<b>13,750</b>	<b>13,750</b>
Unencumbered Cash Balance Dec 31	228	22	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	11,750	13,750	13,750
		Non-Appropriated Balance	688
		Total Expenditure/Non-Appr Balance	14,438
		Tax Required	12,698
Delinquent Comp Rate:	1.8%		231
Amount of 2017 Ad Valorem Tax			12,929

Adopted Budget Health Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	186,521	127,650	18,445
Receipts:			
Ad Valorem Tax	38,261	23,337	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,509	388	3,117
Motor Vehicle Tax	16,935	4,200	2,501
Recreational Vehicle Tax	291	67	42
16/20 M Vehicle Tax	1,346	319	208
Commercial Vehicle Tax	1,084	243	183
Watercraft Tax	191	41	30
Federal Financial Assistance	33,573	48,000	50,000
State Grant	31,041	15,000	21,190
Contracts with Other Governments	0	0	0
Service Fees	62,330	63,200	60,000
Other Receipts	0	0	0
Cancelled Encumbrance	93	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-850
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>187,654</b>	<b>154,795</b>	<b>136,421</b>
<b>Resources Available:</b>	<b>374,176</b>	<b>282,445</b>	<b>154,866</b>
Expenditures:			
Personal Services	102,990	136,638	136,638
Contractual Services	15,915	21,550	21,550
Commodities	53,486	51,450	51,450
Capital Outlay	0	1,300	1,300
Employee Benefits	44,199	53,062	53,062
Reimbursed Expense	-64	0	0
Operating Transfers to			
Special Equipment Reserve Fund	30,000	0	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>246,526</b>	<b>264,000</b>	<b>264,000</b>
Unencumbered Cash Balance Dec 31	127,650	18,445	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	264,000	264,000	264,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	264,000
		Tax Required	109,134
Delinquent Comp Rate:	1.8%		1,987
Amount of 2017 Ad Valorem Tax			111,121

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Greenwood County

2018

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Society Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	446	138	14
Receipts:			
Ad Valorem Tax	6,225	6,525	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	102	63	126
Motor Vehicle Tax	737	679	699
Recreational Vehicle Tax	13	11	12
16/20 M Vehicle Tax	59	52	58
Commercial Vehicle Tax	47	39	51
Watercraft Tax	8	7	8
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-34
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,191</b>	<b>7,376</b>	<b>920</b>
<b>Resources Available:</b>	<b>7,638</b>	<b>7,514</b>	<b>934</b>
Expenditures:			
Contractual Services	7,500	7,500	7,500
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
Unencumbered Cash Balance Dec 31	138	14	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	7,500	7,500	7,500
		Non-Appropriated Balance	375
		Total Expenditure/Non-Appr Balance	7,875
		Tax Required	6,942
Delinquent Comp Rate:	1.8%		126
Amount of 2017 Ad Valorem Tax			7,068

Adopted Budget Hospital Maintenance Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	185,290	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	2,997
Motor Vehicle Tax	0	0	19,859
Recreational Vehicle Tax	0	0	336
16/20 M Vehicle Tax	0	0	1,650
Commercial Vehicle Tax	0	0	1,456
Watercraft Tax	0	0	237
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-842
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>185,290</b>	<b>25,693</b>
<b>Resources Available:</b>	<b>0</b>	<b>185,290</b>	<b>25,693</b>
Expenditures:			
Contractual Services	0	185,290	25,693
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>185,290</b>	<b>25,693</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	0	185,290	25,693
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	25,693
		Tax Required	0
Delinquent Comp Rate:	1.8%		0
Amount of 2017 Ad Valorem Tax			0

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Greenwood County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Mental Health Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,651	1,059	80
Receipts:			
Ad Valorem Tax	33,259	34,469	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	580	336	765
Motor Vehicle Tax	3,900	3,636	3,694
Recreational Vehicle Tax	67	58	63
16/20 M Vehicle Tax	308	276	307
Commercial Vehicle Tax	250	210	271
Watercraft Tax	44	36	44
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-209
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>38,408</b>	<b>39,021</b>	<b>4,935</b>
<b>Resources Available:</b>	<b>41,059</b>	<b>40,080</b>	<b>5,015</b>
Expenditures:			
Contractual Services	40,000	40,000	40,000
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	1,059	80	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	40,000	40,000	40,000
		Non-Appropriated Balance	2,000
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	36,985
Delinquent Comp Rate:	1.8%		674
Amount of 2017 Ad Valorem Tax			37,659

Adopted Budget Intellectual Disability Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,606	580	56
Receipts:			
Ad Valorem Tax	23,373	24,273	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	390	236	470
Motor Vehicle Tax	2,739	2,559	2,601
Recreational Vehicle Tax	47	41	44
16/20 M Vehicle Tax	220	194	216
Commercial Vehicle Tax	175	148	191
Watercraft Tax	31	25	31
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-128
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>26,975</b>	<b>27,476</b>	<b>3,425</b>
<b>Resources Available:</b>	<b>28,580</b>	<b>28,056</b>	<b>3,481</b>
Expenditures:			
Contractual Services	28,000	28,000	28,000
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
Unencumbered Cash Balance Dec 31	580	56	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	28,000	28,000	28,000
		Non-Appropriated Balance	1,400
		Total Expenditure/Non-Appr Balance	29,400
		Tax Required	25,919
Delinquent Comp Rate:	1.8%		472
Amount of 2017 Ad Valorem Tax			26,391

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Greenwood County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Service Program for the Elderly Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	5,101	1,926	241
Receipts:			
Ad Valorem Tax	72,792	78,144	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,349	735	1,490
Motor Vehicle Tax	9,771	7,965	8,375
Recreational Vehicle Tax	168	127	142
16/20 M Vehicle Tax	784	604	696
Commercial Vehicle Tax	624	461	614
Watercraft Tax	110	79	100
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-406
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>85,597</b>	<b>88,115</b>	<b>11,011</b>
<b>Resources Available:</b>	<b>90,698</b>	<b>90,041</b>	<b>11,252</b>
Expenditures:			
Contractual Services	88,772	89,800	89,800
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>88,772</b>	<b>89,800</b>	<b>89,800</b>
Unencumbered Cash Balance Dec 31	1,926	241	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	88,772	89,800	89,800
		Non-Appropriated Balance	4,490
		Total Expenditure/Non-Appr Balance	94,290
		Tax Required	83,038
Delinquent Comp Rate:	1.8%		1,512
Amount of 2017 Ad Valorem Tax			84,550

Adopted Budget Special Bridge Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	237,283	121,454	313,130
Receipts:			
Ad Valorem Tax	152,060	180,723	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,011	1,535	3,238
Motor Vehicle Tax	11,874	16,626	19,369
Recreational Vehicle Tax	207	264	328
16/20 M Vehicle Tax	534	1,262	1,610
Commercial Vehicle Tax	846	962	1,420
Watercraft Tax	151	164	231
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-883
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>166,683</b>	<b>201,536</b>	<b>25,313</b>
<b>Resources Available:</b>	<b>403,966</b>	<b>322,990</b>	<b>338,443</b>
Expenditures:			
Contractual Services	279,738	0	93,000
Commodities	2,775	9,860	134,000
Capital Outlay	0	0	290,140
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>282,513</b>	<b>9,860</b>	<b>517,140</b>
Unencumbered Cash Balance Dec 31	121,454	313,130	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	388,500	220,000	517,140
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	517,140
		Tax Required	178,697
Delinquent Comp Rate:	1.8%		3,254
Amount of 2017 Ad Valorem Tax			181,951

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Greenwood County

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Special Liability Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	42,668	42,668	42,668
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>42,668</b>	<b>42,668</b>	<b>42,668</b>
Expenditures:			
Contractual Services	0	0	42,668
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>42,668</b>
Unencumbered Cash Balance Dec 31	42,668	42,668	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	42,667	42,667	42,668
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			42,668
Tax Required			0
Delinquent Comp Rate: 1.8%			0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget Noxious Weed Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20 M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Personal Services	0	0	28,125
Contractual Services	0	0	13,000
Commodities	0	0	193,000
Capital Outlay	0	0	6,000
Reimbursed Expense	0	0	-140,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>100,125</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	0	0	100,125
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			100,125
Tax Required			100,125
Delinquent Comp Rate: 1.8%			1,823
Amount of 2017 Ad Valorem Tax			101,948

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Alcohol Program Fund</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,385	1,824	0
Receipts:			
Local Alcoholic Liquor Tax	6,314	5,400	6,198
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,314</b>	<b>5,400</b>	<b>6,198</b>
<b>Resources Available:</b>	<b>7,699</b>	<b>7,224</b>	<b>6,198</b>
Expenditures:			
Contractual Services	5,875	7,224	6,198
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,875</b>	<b>7,224</b>	<b>6,198</b>
Unencumbered Cash Balance Dec 31	1,824	0	0
2016/2017/2018 Budget Authority Amount:	14,832	10,468	6,198

## Adopted Budget

<b>Special Park &amp; Recreation Fund</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,270	485	0
Receipts:			
Local Alcoholic Liquor Tax	1,384	800	1,033
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,384</b>	<b>800</b>	<b>1,033</b>
<b>Resources Available:</b>	<b>2,653</b>	<b>1,285</b>	<b>1,033</b>
Expenditures:			
Contractual Services	2,168	1,285	1,033
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,168</b>	<b>1,285</b>	<b>1,033</b>
Unencumbered Cash Balance Dec 31	485	0	0
2016/2017/2018 Budget Authority Amount:	3,050	3,270	1,033

See accompanying summary of significant forecast assumptions and accountants' compilation report.



**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Noxious Weed Fund</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	17,587	27,587	27,587
Receipts:			
Operating Transfers from			
General Fund	10,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>27,587</b>	<b>27,587</b>	<b>27,587</b>
Expenditures:			
Capital Outlay	0	0	27,587
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>27,587</b>
Unencumbered Cash Balance Dec 31	27,587	27,587	0
2016/2017/2018 Budget Authority Amount:	17,600	17,600	27,587

## Adopted Budget

<b>Emergency Telephone Service Fund</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	98,534	122,152	128,152
Receipts:			
Emergency Telephone Tax	50,119	45,000	45,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>50,119</b>	<b>45,000</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>148,653</b>	<b>167,152</b>	<b>173,152</b>
Expenditures:			
Contractual Services	19,742	27,000	27,000
Commodities	6,759	12,000	12,000
Capital Outlay	0	0	134,152
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>26,501</b>	<b>39,000</b>	<b>173,152</b>
Unencumbered Cash Balance Dec 31	122,152	128,152	0
2016/2017/2018 Budget Authority Amount:	160,000	121,533	173,152



Greenwood County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Rural Fire District No. 1	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	11,750	20,543	8,069
Receipts:			
Ad Valorem Tax	215,184	192,106	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,586	2,172	2,763
Motor Vehicle Tax	16,107	18,078	15,590
Recreational Vehicle Tax	305	327	290
16/20M Vehicle Tax	0	1,959	2,583
Commercial Vehicle Tax	1,289	1,248	1,485
Watercraft Tax	0	236	249
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	3,825	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>239,296</b>	<b>216,126</b>	<b>22,960</b>
<b>Resources Available:</b>	<b>251,046</b>	<b>236,669</b>	<b>31,029</b>
Expenditures:			
Public Safety			
Personal Service	34,700	36,100	37,000
Contractual Services	46,381	30,000	33,000
Commodities	94,026	50,000	50,000
Capital Outlay	49,228	102,967	102,200
Employee Benefits	6,168	9,533	11,400
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>230,503</b>	<b>228,600</b>	<b>233,600</b>
Unencumbered Cash Balance Dec 31	20,543	8,069	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	228,500	230,600	233,600
		Non-Appropriated Balance	
SeeTab A		Total Expenditure/Non-Appr Balance	233,600
		Tax Required	202,571
	Delinquent Comp Rate: 1.3%		2,729
	Amount of 2017 Ad Valorem Tax		205,300

See accompanying summary of significant forecast assumptions and accountants' compilation report.













NOTICE OF BUDGET HEARING

The governing body of  
Greenwood County  
will meet on August 28, 2017 at 9:30 AM at Greenwood County - Commission Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Greenwood County Clerk's Office, Courthouse and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	2,475,889	32.543	2,866,150	34.431	3,072,814	2,206,975	34.647
Road & Bridge	1,619,191	20.602	1,895,500	19.418	2,340,400	1,275,081	20.017
Ambulance Fund	476,394	3.215	538,565	3.293	548,000	241,508	3.791
Appraiser's Cost Fund	275,746	3.786	309,400	4.392	317,101	274,040	4.302
Conservation District Fund	17,000	0.234	17,250	0.242	17,500	16,489	0.259
Direct Election Fund	78,012	1.218	92,000	1.145	95,280	73,022	1.146
Economic Development F	5,500				19,939		
Extension Council Fund	116,000	1.588	116,000	1.622	116,000	106,658	1.674
Fair Fund	11,750	0.161	13,750	0.197	13,750	12,929	0.203
Health Fund	246,526	0.629	264,000	0.377	264,000	111,121	1.744
Historical Society Fund	7,500	0.102	7,500	0.105	7,500	7,068	0.111
Hospital Maintenance Fund			185,290	3.000	25,693		
Mental Health Fund	40,000	0.545	40,000	0.556	40,000	37,659	0.591
Intellectual Disability Fund	28,000	0.383	28,000	0.392	28,000	26,391	0.414
Service Program for the E	88,772	1.193	89,800	1.261	89,800	84,550	1.327
Special Bridge Fund	282,513	2.491	9,860	2.916	517,140	181,951	2.856
Special Liability Fund					42,668		
Noxious Weed Fund					100,125	101,948	1.600
Special Alcohol Program	5,875		7,224		6,198		
Special Park & Recreation	2,168		1,285		1,033		
Special Noxious Weed Fund					27,587		
Emergency Telephone Ser	26,501		39,000		173,152		
Non-Budgeted Funds-A	463,289						
Non-Budgeted Funds-B	121,193						
Non-Budgeted Funds-C	21,055						
Non-Budgeted Funds-D	480,612						
Totals	6,889,486	68.690	6,520,574	73.347	7,863,679	4,757,390	74.682
Less: Transfers	435,149		0		414,564		
Net Expenditure	6,454,337		6,520,574		7,449,115		
Total Tax Levied	4,318,055		4,637,275		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	62,862,933		63,234,245		63,699,741		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	96,259	48,888	0
Total	96,259	48,888	0

\*Tax rates are expressed in mills

Kathy Robison

Clerk

Rural Fire District No. 1	230,503	4.033	228,600	4.014	233,600	205,300	4.236
Assessed Valuation	47,412,190		47,860,250		48,465,728		

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## NOTICE OF BUDGET HEARING

[illegible]

\*Tax rates are expressed in mills

Kathy RobisonKathy Robison  
Clerk

See accompanying summary of significant forecast assumptions and accountants' compilation report.  
Page No. 25



Greenwood County

2018

**2018 Neighborhood Revitalization Rebate**

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	2,082,966	32.700	10,157
Debt Service			0
Road & Bridge	1,258,548	19.758	6,137
Ambulance Fund	239,726	3.763	1,169
Appraiser's Cost Fund	272,686	4.281	1,330
Conservation District Fund	19,067	0.299	93
Direct Election Fund	72,662	1.141	354
Economic Development Fund	0		0
Extension Council Fund	111,536	1.751	544
Fair Fund	12,865	0.202	63
Health Fund	174,262	2.736	850
Historical Society Fund	7,034	0.110	34
Hospital Maintenance Fund	172,653	2.710	842
Mental Health Fund	42,791	0.672	209
Intellectual Disability Fund	26,261	0.412	128
Service Program for the Elderly	83,282	1.307	406
Special Bridge Fund	181,052	2.842	883
Special Liability Fund	0		0
Noxious Weed Fund			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	4,757,391	74.685	23,199

2017 July 1 Valuation: 63,699,741

Valuation Factor: 63,699.741

Neighborhood Revitalization Subj to Rebate: 310,627

Neighborhood Revitalization factor: 310.627

\*\*This information comes from the 2018 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**Greenwood County, Kansas**  
**Summary of Significant Forecast Assumptions**  
**For the Years Ended December 31, 2017 and 2018**

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 31, 2017, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2017

Forecasted results for the year ending December 31, 2017, were calculated by utilizing the adopted 2017 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 98% of the amount of taxes levied for 2017.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2017 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were based upon the forecasted results of operations for the year ending December 31, 2017. With the exception of the items listed below, receipts and expense amounts from 2017 were used for 2018.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and exceed, overall, the amount calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2018 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

#### Expenses

Expenses for various funds and departments were based upon requests submitted by the various county departments and approved by the County Commissioners.

The County is planning to continue with the similar past transfers between funds for operations and for certain reserve funds.